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ORGANIZATION MANUAL

Functions and organization of the

OFFICE OF PROGRAMME PLANNING, BUDGET AND ACCOUNTS

SECRETARY-GENERAL'S BULLETIN

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SECRETARY-GENERAL'S BULLETIN

To: Members of the staff

Subject: Office of Programme Planning, Budget and Accounts

1. The present bulletin establishes the current functions and organization of the Office of Programme Planning, Budget and Accounts.

2. Documents ST/SGB/Organization, section P(I) and Corr.1, of April and September 1976, respectively, and ST/SGB/223 of 13 February 1987, are hereby superseded.

Boutros BOUTROS-GHALI
Secretary-General

OFFICE OF PROGRAMME PLANNING, BUDGET AND ACCOUNTS

Overview

The Office of Programme Planning, Budget and Accounts was established pursuant to Article 17 of the Charter of the United Nations. In addition, the office derives legislative authority from the Financial Regulations and Rules of the United Nations (ST/SGB/Financial Rules/1/Rev.3 (1985)), the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/PPBME/Rules/1) as well as a number of resolutions adopted by the General Assembly on administrative, financial and budgetary questions.

Mandate

The broad functions of the Office of Programme Planning, Budget and Accounts are as follows:

To serve as the central service on matters related to programme planning, budget and accounts;

To administer and ensure compliance with the Financial Regulations and Rules and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;

To establish and apply the budgetary and accounting policies and procedures of the United Nations;

To implement an integrated system of programme planning and budget;

To plan, administer and coordinate the use of all resources made available to the Organization and to ensure their effective and efficient use, directly or through delegation of authority and/or instructions to other offices of the United Nations at Headquarters and overseas;

To account for and report to the appropriate authorities on the use made of United Nations finances;

To prepare and submit to the General Assembly and other bodies, as relevant, the Secretary-General's proposed budget outline, biennial programme budgets and medium-term plans, budget proposals for peace-keeping operations, performance reports and other reports concerning budgetary issues;

To ensure that regional and intergovernmental bodies play their proper role in the planning and programming process;

To draw up plans for expenditure for the activities of the Organization;

To provide substantive services to the Fifth Committee of the General Assembly, the Advisory Committee on Administrative and Budgetary Questions, the Committee for Programme and Coordination, the Economic and Social Council and its subsidiary bodies, the United Nations Board of Auditors and the Panel of External Auditors of the United Nations;

To provide substantive and secretariat services to the Advisory Panel on Management and Finance, the Advisory Board on Compensation Claims and the Claims Board.

Organizational elements and their functions

CONTROLLER/ASSISTANT SECRETARY-GENERAL

Advises the Secretary-General and the Under-Secretary-General for Administration and Management on policy matters with respect to the budgets, plans, work programmes and finances of the United Nations;

Represents the Secretary-General in the committees of the General Assembly, the Advisory Committee on Administrative and Budgetary Questions, the Committee for Programme and Coordination in the presentation, as relevant, of the budget outline, the biennial programme budgets, medium-term plans, peace-keeping budgets and performance reports;

Represents the Secretary-General in other bodies and working groups of the United Nations system and other international forums on budgetary and financial matters;

Establishes budgetary and accounting policies and procedures;

Designates certifying and approving officers at Headquarters and in the field and prescribes the nature and extent of the accounts to be maintained;

Establishes trust funds in accordance with the Financial Regulations and determines the manner in which they are to be administered;

Recommends or approves write-offs of losses of cash, stores and other assets, as provided under the Financial Regulations;

Ensures compliance with appropriate instructions regarding contracts entered into by or on behalf of the Secretary-General;

Authorizes unforeseen and extraordinary expenses approved by the Secretary-General under authorization provided by the General Assembly;

Organizes and convenes the meetings of the Advisory Panel on Management and Finance;

Maintains liaison with representatives of Member States.

The Controller also acts as the Assistant Secretary-General of the Office of Programme Planning, Budget and Accounts, and supervises three organizational entities, namely, the Programme Planning and Budget Division, the Peace-keeping Financing Division and the Accounts Division.

Office of the Controller/Assistant Secretary-General

Performs the functions of a staff office as described in the introductory section of the Manual. Additionally, the Office:

Assists in the administration of and compliance with the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning and the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;

Organizes meetings with representatives of member States and intergovernmental bodies on programme planning and budgetary matters.

1. PROGRAMME PLANNING AND BUDGET DIVISION

The Programme Planning and Budget Division is responsible for the establishment of the integrated process of programming, planning and budgeting in all sectors of the programme budget. It also ensures the compilation and submission to the legislative bodies of the medium-term plan of the Organization and ensures that legislative mandates are translated into an effective programme structure. It also prepares and presents reports on budgetary issues for United Nations organs and subsidiary bodies and clears documents prepared by other units for possible financial implications. The Division ensures that guidelines and procedures established for the acceptance and control of extrabudgetary funds in the respective areas are implemented. It liaises and consults with Governments regarding budgetary policy and practices in respect of the regular budget and provides necessary data on actual programme performance to intergovernmental bodies.

The Programme Planning and Budget Division comprises the Political, Legal and Common Services Service; the Economic, Social and Human Rights Service; and the Data Analysis and Systems Control Unit.

1.1. Political, Legal and Common Services Service

1.2. Economic, Social and Human Rights Service

The following tasks are performed by the above services:

Prepares and presents the Secretary-General's budget outline, biennial programme budgets, medium-term plans (and the revised medium-term plans) and

budget performance reports, on the basis of submissions by departments and offices;

Assesses the estimated costs and programme implications of all new activities considered by the General Assembly and its Committees, and by the Councils and their subsidiary bodies, and submits the related statements of programme budget implications, as well as revised or supplementary programme budget proposals, as appropriate, to the General Assembly;

Authorizes expenditures for the activities of the organizational units concerned, except for peace-keeping operations, and issues staffing tables covering authorized posts;

Establishes control reporting systems and procedures relating to programme budgets, medium-term plans and extrabudgetary funds;

Develops, in cooperation with departments concerned, techniques consistent with programme budgeting to guide programme managers in the formulation and costing of their proposed biennial budgets and medium-term plans and the subsequent application of control procedures;

Conducts on a systematic basis reviews of expenditures;

Establishes procedures relating to budget transfers and unforeseen and extraordinary expenditures;

Provides substantive services to the Fifth Committee and other committees of the General Assembly, the Advisory Committee on Administrative and Budgetary Questions and the Committee for Programme and Coordination during their consideration of the programme budgets, medium-term plans and other budgetary matters;

Provides substantive services to the Economic and Social Council and its subsidiary bodies during their consideration of the work programmes of the Organization and the medium-term plans.

2. PEACE-KEEPING FINANCING DIVISION

Is responsible for the financing of all peace-keeping operations of the Organization funded from Special Accounts and/or voluntary contributions and provides policy guidance, consistent with the Financial Regulations and Rules, on all matters relating to the financing of peace-keeping operations;

Establishes, in consultation with concerned departments and offices, guidelines to ensure consistency of approach and integrity in the budgetary process for peace-keeping operations, including the methodology for estimating the cost of resource requirements and the modalities of presenting and defending the budgetary proposals before the General Assembly and its Committees;

Prepares and presents to the legislative bodies the Secretary-General's budgets, performance reports and other reports concerning budgetary matters and the Support Account for peace-keeping operations;

Determines and presents the estimated costs for new peace-keeping initiatives being considered by the Security Council;

Issues financial and staffing table authorizations for the operation and maintenance of the peace-keeping operations and for the backstopping of peace-keeping activities at Headquarters as approved by the General Assembly;

Clears documents prepared by other units on peace-keeping matters for possible financial implications;

Establishes budgetary control policies and procedures to ensure the economical utilization of resources approved for peace-keeping operations and backstopping activities;

Monitors compliance with the proper utilization of the approved resources for the purposes intended;

Establishes policies and procedures relating to the utilization of financial allotments, and establishes guidelines and procedures regarding the acceptance and control of voluntary contributions for peace-keeping operations;

Monitors the cash-flow status of the special accounts for peace-keeping operations, provides information to the Accounts Division for preparation of the cash-flow reports and recommends the short-term investment of cash not immediately required for each of the Special Accounts;

Reviews and recommends for payment or the placement in accounts payable amounts certified for reimbursement to Governments for settlement of their claims based on available cash-flow data;

Provides substantive services to the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee of the General Assembly during their consideration of matters relating to the financing of peace-keeping activities;

Liaises and consults with Governments regarding financial policy and practices in respect of peace-keeping operations.

The Peace-keeping Financing Division comprises the Policy and Standardization Unit; the Africa Section; the Asia and Middle East Section; and the Europe and Latin America Section.

3. ACCOUNTS DIVISION

The Accounts Division maintains all accounts of the United Nations, including those of the regular budget and revenue-producing activities, special accounts for peace-keeping operations, trust funds, technical cooperation activities and various other special purpose funds. It records income and expenditure, reconciles bank accounts and monitors and collects financial assets of the Organization. The Division receives and analyses the monthly accounts submitted by offices outside New York and consolidates them with those of Headquarters.

The Accounts Division comprises the Central Accounts Section; the Operational Accounts Section; the Disbursements Section; the Trust Fund, Technical Cooperation and Revenue Accounts Section; the Insurance, Claims and Compensation Section and the Systems Support Section; the Accounts Payable Unit; the Travel/Reimbursement Unit; and the Inter-office Processing Unit.

Additionally, the Division:

Prepares complete financial statements semi-annually for all funds; prepares the Secretary-General's biennial financial report; produces monthly allotment, budget performance reports and cash-flow reports for regular budget and peace-keeping; and prepares other special financial reports as required;

Processes remittance requests for funds transfers to peace-keeping operations, regional commissions, information centres and other offices outside Headquarters; processes interoffice and interorganization vouchers for all United Nations offices and other United Nations organizations; and reconciles related pension fund and health insurance collections and reporting;

Processes payment of salaries and related allowances and other benefits to United Nations staff in New York and certain others away from Headquarters, including salary advances, education grants, rental subsidies, repatriation and other termination payments and income tax reimbursements; processes payments to vendors and other contractors; reviews and settles reimbursements owed for travel claims and effects other payments in respect to financial obligations of the Organization;

Administers the group health and life insurance programme at Headquarters and makes arrangements for the operation of these insurances at certain other duty stations; oversees the administration of the medical insurance plan for locally recruited staff at designated offices; establishes coverage requirements and arranges for commercial insurance; provides secretariat services to the Advisory Board on Compensation Claims and the United Nations Claims Board; administers compensation payments under the provisions of Appendix D/Rev.1 and Amend.1 to the Staff Rules;

Provides computer systems support for the development and implementation of the finance functions of the Integrated Management Information System in the

Office of Programme Planning, Budget and Accounts and its related reports and interfaces; provides system support as well for the ongoing maintenance of the general accounting system, payroll system, after-service health insurance, income tax reimbursement processing and field accounting and payroll systems used in most peace-keeping operations;

Performs the approving officer functions for all Headquarters transactions as delegated by the Controller; approves the establishment of cash imprest accounts and petty cash accounts for all United Nations offices; reviews cases submitted for write-offs or waiver of time limitations for late claims for reimbursement and makes recommendations to the Controller.

ORGANIZATION OF THE OFFICE OF PROGRAMME PLANNING,
BUDGET AND ACCOUNTS